



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Adams County**

Unit Code **001/000/00** County: **ADAMS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$26,818,630**

Equalized Assessed Valuation **\$720,022,381**

Population: **67,582**

Employees:

    Full Time: **340**

    Part Time: **25**

    Salaries Paid: **\$9,604,473**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$9,102,071</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$135</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$21,093,751</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$19,072,989</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$312</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$282</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$2,020,762</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>90.95%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$17,347,275</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$257</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$10,214,826</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$6,807,227</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$5,605,000</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$83</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 0 and 10,000**

#### Local Government Profile

<b>Unit Name</b>	Alexander County		
<b>Unit Code</b>	002/000/00	<b>County:</b>	ALEXANDER
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,465,891		
<b>Equalized Assessed Valuation</b>	\$39,906,102		
<b>Population:</b>	9,327		
<b>Employees:</b>			
	<b>Full Time:</b>	65	
	<b>Part Time:</b>	6	
	<b>Salaries Paid:</b>	\$1,531,137	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$3,460,868	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$371	\$393	\$370
Revenue Collected During FY 03:	\$5,584,585	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$5,837,735	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$599	\$500	\$487
Per Capita Expenditures:	\$626	\$509	\$534
Revenues over (under) Expenditures:	-\$253,150	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	54.95%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,207,718	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$344	\$386	\$362

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,207,718	\$2,240,499	\$2,070,484

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Bond County**

Unit Code **003/000/00** County: **BOND**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,183,665**

Equalized Assessed Valuation **\$129,295,345**

Population: **17,941**

Employees:

    Full Time: **85**

    Part Time: **93**

    Salaries Paid: **\$2,935,539**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$4,656,732</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$260</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$7,101,426</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$7,147,491</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$396</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$398</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>-\$46,065</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>65.83%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$4,705,216</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$262</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,194,684</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$510,532</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$1,915,384</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$107</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>1.31%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	<b>Boone County</b>		
<b>Unit Code</b>	004/000/00	<b>County:</b>	BOONE
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$11,153,195		
<b>Equalized Assessed Valuation</b>	\$828,986,075		
<b>Population:</b>	41,786		
<b>Employees:</b>			
	<b>Full Time:</b>	296	
	<b>Part Time:</b>		
	<b>Salaries Paid:</b>	\$6,883,748	

#### Blended Component Units

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#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$16,068,122	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$385	\$285	\$246
Revenue Collected During FY 03:	\$15,679,537	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$14,969,209	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$375	\$392	\$339
Per Capita Expenditures:	\$358	\$385	\$339
Revenues over (under) Expenditures:	\$710,328	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	108.09%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$16,180,324	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$387	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$16,180,324	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$8,190,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$196	\$123	\$80
General Obligation Debt over EAV:	0.99%	0.43%	0.00%



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$36,293	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$1	\$29	\$
Revenue Collected During FY 03:	\$164,602	\$1,672,085	\$
Expenditures During FY 03:	\$457,149	\$1,837,889	\$
Per Capita Revenue:	\$4	\$42	\$
Per Capita Expenditures:	\$11	\$42	\$
Operating Income (loss):	-\$292,547	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	-45.26%	75.29%	0.00%
Ending Retained Earnings for FY 03:	-\$206,917	\$3,071,533	\$
Per Capita Ending Retained Earnings:	-\$5	\$30	\$





# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name **Brown County**

Unit Code **005/000/00** County: **BROWN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,761,051**

Equalized Assessed Valuation **\$46,835,181**

Population: **6,950**

Employees:

Full Time:	<b>61</b>
Part Time:	<b>58</b>
Salaries Paid:	<b>\$1,148,993</b>

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$3,688,225</b>	<b>\$2,544,848</b>	<b>\$2,366,995</b>
Per Capita Beginning Fund Balance:	<b>\$531</b>	<b>\$393</b>	<b>\$370</b>
Revenue Collected During FY 03:	<b>\$3,777,246</b>	<b>\$3,237,769</b>	<b>\$2,696,101</b>
Expenditures During FY 03:	<b>\$4,608,123</b>	<b>\$3,296,578</b>	<b>\$2,724,717</b>
Per Capita Revenue:	<b>\$543</b>	<b>\$500</b>	<b>\$487</b>
Per Capita Expenditures:	<b>\$663</b>	<b>\$509</b>	<b>\$534</b>
Revenues over (under) Expenditures:	<b>-\$830,877</b>	<b>-\$58,809</b>	<b>\$6,304</b>
Ratio of Fund Balance to Expenditures:	<b>62.19%</b>	<b>79.03%</b>	<b>68.14%</b>
Ending Fund Balance for FY 03:	<b>\$2,865,824</b>	<b>\$2,495,147</b>	<b>\$2,225,267</b>
Per Capita Ending Fund Balance:	<b>\$412</b>	<b>\$386</b>	<b>\$362</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$254,640</b>	<b>\$114,447</b>
Total Unreserved Funds:	<b>\$2,865,824</b>	<b>\$2,240,499</b>	<b>\$2,070,484</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$72,214</b>	<b>\$52,316</b>	<b>\$46,737</b>
Per Capita Debt:	<b>\$10</b>	<b>\$8</b>	<b>\$8</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.04%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$24	\$
Revenue Collected During FY 03:	\$	\$185,390	\$
Expenditures During FY 03:	\$	\$176,823	\$
Per Capita Revenue:	\$	\$33	\$
Per Capita Expenditures:	\$	\$31	\$
Operating Income (loss):	\$	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	0.00%	41.06%	0.00%
Ending Retained Earnings for FY 03:	\$	\$139,293	\$
Per Capita Ending Retained Earnings:	\$	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 0 and 10,000

#### Local Government Profile

Unit Name	Calhoun County		
Unit Code	007/000/00	County:	CALHOUN
Fiscal Year End:	8/30/2003		
Accounting Method:	Cash With Assets		
Appropriation or Budget:	\$6,489,920		
Equalized Assessed Valuation	\$46,089,501		
Population:	5,084		
Employees:			
	Full Time:	54	
	Part Time:	7	
	Salaries Paid:	\$1,765,067	

#### Blended Component Units

Number Submitted = 1

Calhoun Unit Road

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$2,840,247	\$2,544,848	\$2,366,995
Per Capita Beginning Fund Balance:	\$559	\$393	\$370
Revenue Collected During FY 03:	\$4,861,476	\$3,237,769	\$2,696,101
Expenditures During FY 03:	\$4,643,620	\$3,296,578	\$2,724,717
Per Capita Revenue:	\$956	\$500	\$487
Per Capita Expenditures:	\$913	\$509	\$534
Revenues over (under) Expenditures:	\$217,856	-\$58,809	\$6,304
Ratio of Fund Balance to Expenditures:	65.86%	79.03%	68.14%
Ending Fund Balance for FY 03:	\$3,058,103	\$2,495,147	\$2,225,267
Per Capita Ending Fund Balance:	\$602	\$386	\$362

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$254,640	\$114,447
Total Unreserved Funds:	\$3,058,103	\$2,240,499	\$2,070,484

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$	\$52,316	\$46,737
Per Capita Debt:	\$	\$8	\$8
General Obligation Debt over EAV:	0.00%	0.04%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$167,063</b>	\$132,246	\$
Per Capita Beginning Retained Earnings for FY 03:	<b>\$33</b>	\$24	\$
Revenue Collected During FY 03:	<b>\$85,103</b>	\$185,390	\$
Expenditures During FY 03:	<b>\$44,821</b>	\$176,823	\$
Per Capita Revenue:	<b>\$17</b>	\$33	\$
Per Capita Expenditures:	<b>\$9</b>	\$31	\$
Operating Income (loss):	<b>\$40,282</b>	\$8,567	\$
Ratio of Retained Earnings to Expenditures:	<b>462.61%</b>	41.06%	0.00%
Ending Retained Earnings for FY 03:	<b>\$207,345</b>	\$139,293	\$
Per Capita Ending Retained Earnings:	<b>\$41</b>	\$25	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Carroll County**

Unit Code **008/000/00** County: **CARROLL**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,689,259**

Equalized Assessed Valuation **\$258,267,896**

Population: **16,674**

Employees:

    Full Time: **58**

    Part Time: **46**

    Salaries Paid: **\$1,839,696**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$3,926,971</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$236</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$5,685,888</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$5,882,967</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$341</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$353</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>-\$197,079</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>64.00%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$3,765,189</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$226</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$24,033</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$3,741,156</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$646,449</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$39</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Cass County**

Unit Code **009/000/00** County: **CASS**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,606,679**

Equalized Assessed Valuation **\$105,615,221**

Population: **13,691**

Employees:

    Full Time: **36**

    Part Time: **19**

    Salaries Paid: **\$1,291,479**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$6,066,549</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$443</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$5,802,315</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$6,239,178</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$424</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$456</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>-\$436,863</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>95.07%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$5,931,610</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$433</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$5,931,610</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$71,477</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$5</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$





# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Champaign County**

Unit Code **010/000/00** County: **CHAMPAIGN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$92,361,778**

Equalized Assessed Valuation **\$2,331,253,331**

Population: **183,159**

Employees:

Full Time: **791**

Part Time: **54**

Salaries Paid: **\$28,027,078**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$34,920,604</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$191</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$57,741,665</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$51,304,421</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$315</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$280</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$6,437,244</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>79.73%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$40,905,164</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$223</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$4,793,737</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$36,111,427</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$55,456,619</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$303</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>2.34%</b>	<b>0.43%</b>	<b>0.00%</b>



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$3,941,129	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$22	\$29	\$
Revenue Collected During FY 03:	\$10,142,715	\$1,672,085	\$
Expenditures During FY 03:	\$10,124,394	\$1,837,889	\$
Per Capita Revenue:	\$55	\$42	\$
Per Capita Expenditures:	\$55	\$42	\$
Operating Income (loss):	\$18,321	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	39.51%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$3,999,857	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$22	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Christian County**

Unit Code **011/000/00** County: **CHRISTIAN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$11,999,825**

Equalized Assessed Valuation **\$393,581,644**

Population: **34,418**

Employees:

    Full Time: **165**

    Part Time: **40**

    Salaries Paid: **\$4,399,318**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$10,320,847</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$300</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$9,427,777</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$9,526,953</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$274</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$277</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>-\$99,176</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>109.13%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$10,396,671</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$302</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$10,396,671</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$2,758,007</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$80</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.65%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Clark County**

Unit Code **012/000/00** County: **CLARK**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,841,772**

Equalized Assessed Valuation **\$151,582,440**

Population: **17,008**

Employees:

    Full Time: **65**

    Part Time: **108**

    Salaries Paid: **\$2,520,915**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$3,911,674</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$230</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$6,508,098</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$7,320,238</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$383</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$430</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>-\$812,140</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>39.89%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$2,919,813</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$172</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$2,941,598</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$8,258,114</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$486</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>0.00%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Clay County		
<b>Unit Code</b>	013/000/00	<b>County:</b>	CLAY
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$23,405,560		
<b>Equalized Assessed Valuation</b>	\$99,000,000		
<b>Population:</b>	14,460		
<b>Employees:</b>			
	<b>Full Time:</b>	200	
	<b>Part Time:</b>	100	
	<b>Salaries Paid:</b>	\$7,065,397	

#### Blended Component Units

--

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,926,040	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$341	\$285	\$246
Revenue Collected During FY 03:	\$4,627,777	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$4,753,723	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$320	\$392	\$339
Per Capita Expenditures:	\$329	\$385	\$339
Revenues over (under) Expenditures:	-\$125,946	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	101.24%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,812,662	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$333	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,812,662	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$7,425,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$513	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$





# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Clinton County		
<b>Unit Code</b>	014/000/00	<b>County:</b>	CLINTON
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$12,943,698		
<b>Equalized Assessed Valuation</b>	\$349,237,303		
<b>Population:</b>	33,944		
<b>Employees:</b>			
	<b>Full Time:</b>	114	
	<b>Part Time:</b>	88	
	<b>Salaries Paid:</b>	\$4,198,804	

#### Blended Component Units

**Number Submitted = 1**  
Public Building Commission

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,355,539	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$276	\$285	\$246
Revenue Collected During FY 03:	\$12,044,337	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$11,510,945	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$355	\$392	\$339
Per Capita Expenditures:	\$339	\$385	\$339
Revenues over (under) Expenditures:	\$533,392	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	83.39%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$9,598,558	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$283	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$9,598,558	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$4,545,000	\$6,713,341	\$1,872,692
Per Capita Debt:	\$134	\$123	\$80
General Obligation Debt over EAV:	0.50%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Coles County		
<b>Unit Code</b>	015/000/00	<b>County:</b>	COLES
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Modified Accrual		
<b>Appropriation or Budget:</b>	\$17,415,776		
<b>Equalized Assessed Valuation</b>	\$539,054,077		
<b>Population:</b>	53,196		
<b>Employees:</b>			
	<b>Full Time:</b>	197	
	<b>Part Time:</b>	35	
	<b>Salaries Paid:</b>	\$6,864,741	

#### Blended Component Units

**Number Submitted = 1**

Public Health

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$9,720,948	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$183	\$285	\$246
Revenue Collected During FY 03:	\$13,836,560	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$14,572,259	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$260	\$392	\$339
Per Capita Expenditures:	\$274	\$385	\$339
Revenues over (under) Expenditures:	-\$735,699	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	61.38%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$8,944,927	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$168	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$1,907,092	\$126,081
Total Unreserved Funds:	\$8,944,927	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$3,232,283	\$6,713,341	\$1,872,692
Per Capita Debt:	\$61	\$123	\$80
General Obligation Debt over EAV:	0.28%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	<b>\$232,580</b>	<b>\$3,044,669</b>	<b>\$</b>
Per Capita Beginning Retained Earnings for FY 03:	<b>\$4</b>	<b>\$29</b>	<b>\$</b>
Revenue Collected During FY 03:	<b>\$586,994</b>	<b>\$1,672,085</b>	<b>\$</b>
Expenditures During FY 03:	<b>\$627,836</b>	<b>\$1,837,889</b>	<b>\$</b>
Per Capita Revenue:	<b>\$11</b>	<b>\$42</b>	<b>\$</b>
Per Capita Expenditures:	<b>\$12</b>	<b>\$42</b>	<b>\$</b>
Operating Income (loss):	<b>-\$40,842</b>	<b>-\$165,804</b>	<b>\$</b>
Ratio of Retained Earnings to Expenditures:	<b>30.54%</b>	<b>75.29%</b>	<b>0.00%</b>
Ending Retained Earnings for FY 03:	<b>\$191,738</b>	<b>\$3,071,533</b>	<b>\$</b>
Per Capita Ending Retained Earnings:	<b>\$4</b>	<b>\$30</b>	<b>\$</b>



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

**COUNTIES: Population Between 10001 and 275,000**

#### Local Government Profile

<b>Unit Name</b>	Crawford County		
<b>Unit Code</b>	017/000/00	<b>County:</b>	CRAWFORD
<b>Fiscal Year End:</b>	11/30/2003		
<b>Accounting Method:</b>	Cash With Assets		
<b>Appropriation or Budget:</b>	\$6,308,332		
<b>Equalized Assessed Valuation</b>	\$215,108,928		
<b>Population:</b>	20,251		
<b>Employees:</b>			
	<b>Full Time:</b>	77	
	<b>Part Time:</b>	35	
	<b>Salaries Paid:</b>	\$2,359,837	

#### Blended Component Units

**Number Submitted = 3**

708 Board

Crawford County 911 Board

Crawford County Health Board

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	\$4,697,555	\$11,627,861	\$6,275,089
Per Capita Beginning Fund Balance:	\$232	\$285	\$246
Revenue Collected During FY 03:	\$6,881,849	\$16,681,340	\$8,772,982
Expenditures During FY 03:	\$8,040,413	\$16,074,328	\$8,485,666
Per Capita Revenue:	\$340	\$392	\$339
Per Capita Expenditures:	\$397	\$385	\$339
Revenues over (under) Expenditures:	-\$1,158,564	\$607,012	\$85,486
Ratio of Fund Balance to Expenditures:	54.86%	77.75%	73.13%
Ending Fund Balance for FY 03:	\$4,410,877	\$12,258,741	\$6,985,025
Per Capita Ending Fund Balance:	\$218	\$289	\$249

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$149,398	\$1,907,092	\$126,081
Total Unreserved Funds:	\$4,261,479	\$10,250,766	\$6,085,138

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	\$1,378,069	\$6,713,341	\$1,872,692
Per Capita Debt:	\$68	\$123	\$80
General Obligation Debt over EAV:	0.00%	0.43%	0.00%



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
Revenue Collected During FY 03:	\$	\$1,672,085	\$
Expenditures During FY 03:	\$	\$1,837,889	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$42	\$
Operating Income (loss):	\$	-\$165,804	\$
Ratio of Retained Earnings to Expenditures:	0.00%	75.29%	0.00%
Ending Retained Earnings for FY 03:	\$	\$3,071,533	\$
Per Capita Ending Retained Earnings:	\$	\$30	\$



# Fiscal Year 2003

## FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

COUNTIES: Population Between 10001 and 275,000

#### Local Government Profile

Unit Name **Cumberland County**

Unit Code **018/000/00** County: **CUMBERLAN**

Fiscal Year End: **11/30/2003**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$6,708,601**

Equalized Assessed Valuation **\$92,459,150**

Population: **11,253**

Employees:

    Full Time: **54**

    Part Time: **13**

    Salaries Paid: **\$1,567,490**

#### Blended Component Units

#### Fiscal Indicators

##### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 03:	<b>\$1,253,236</b>	<b>\$11,627,861</b>	<b>\$6,275,089</b>
Per Capita Beginning Fund Balance:	<b>\$111</b>	<b>\$285</b>	<b>\$246</b>
Revenue Collected During FY 03:	<b>\$4,122,916</b>	<b>\$16,681,340</b>	<b>\$8,772,982</b>
Expenditures During FY 03:	<b>\$3,750,042</b>	<b>\$16,074,328</b>	<b>\$8,485,666</b>
Per Capita Revenue:	<b>\$366</b>	<b>\$392</b>	<b>\$339</b>
Per Capita Expenditures:	<b>\$333</b>	<b>\$385</b>	<b>\$339</b>
Revenues over (under) Expenditures:	<b>\$372,874</b>	<b>\$607,012</b>	<b>\$85,486</b>
Ratio of Fund Balance to Expenditures:	<b>38.01%</b>	<b>77.75%</b>	<b>73.13%</b>
Ending Fund Balance for FY 03:	<b>\$1,425,293</b>	<b>\$12,258,741</b>	<b>\$6,985,025</b>
Per Capita Ending Fund Balance:	<b>\$127</b>	<b>\$289</b>	<b>\$249</b>

##### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$225,975</b>	<b>\$1,907,092</b>	<b>\$126,081</b>
Total Unreserved Funds:	<b>\$1,199,318</b>	<b>\$10,250,766</b>	<b>\$6,085,138</b>

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 03:	<b>\$3,620,663</b>	<b>\$6,713,341</b>	<b>\$1,872,692</b>
Per Capita Debt:	<b>\$322</b>	<b>\$123</b>	<b>\$80</b>
General Obligation Debt over EAV:	<b>3.73%</b>	<b>0.43%</b>	<b>0.00%</b>



## Fiscal Year 2003

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 03:	\$	\$3,044,669	\$
Per Capita Beginning Retained Earnings for FY 03:	\$	\$29	\$
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